

Funding Common Cross-Agency Support Acquisitions

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Introduction

When determining the appropriate funds to use for an acquisition, the Bona Fide Need of the goods or services must be considered. Severable services must be funded during the period of appropriation availability in which the work is performed. Nonseverable services must be fully funded by an appropriation current at the time the contract is awarded. However, it is often difficult or time-consuming to determine how to appropriately fund acquisitions when an appropriation is expiring and performance under the contract will extend into the next fiscal year.

This document provides guidance on funding common Cross-Agency Support (CAS) acquisitions. Although developed for CAS, it is applicable to any appropriation. Each section provides guidance on a specific type of acquisition. It provides a brief discussion of the issues involved and guidance on funding that particular type of acquisition.

Center Investments

Internal Research and Development (IRAD) and Bid & Proposal (B&P) activities are typically for nonseverable services, but may not always be so. IRAD (which includes Center Director's Discretionary Fund) are targeted competitions in technology investment areas aligned with strategic science and exploration challenges. The results of these activities are studies that generate a report and/or a demonstration on the feasibility of the technologies in future research and development areas.

B&P funds provide support to specific bid and proposal activities for targeted known opportunities. These proposals are in response to the Agency's requests for Announcements of Opportunities, NASA Research Announcements, etc. These requests for proposals are announced at different times throughout the fiscal year. The activity typically results in a final proposal that is submitted for review in hopes and anticipation that an award for the work proposed will be granted to the Center, which in turn supports the Center's core competencies and technologies resulting in the sustainment of a healthy Center.

If work for IRAD and B&P were terminated before completion, and if the results would yield no more than draft study notes and an incomplete product with no real benefit to the Government, the work is considered to be a single undertaking and is therefore nonseverable. It must be fully funded by an appropriation current when the award is made.

If work for IRAD and B&P were to produce a series of segregable or independently worthwhile items which have value to the Government, then the work is severable. Further, work performed on IRAD but under the terms of a severable task order (e.g., an engineering support services task order), or work by civil servants, is also considered severable. Severable work must be funded by an appropriation available when the work is performed.

Changes of Station

The Comptroller General has determined that all allowable travel, transportation, and relocation expenses of a transferred employee are to be obligated against the appropriation current when the employee is issued travel orders (GAO Decision B-213530, 64 Comp. Gen. 45 (Nov 2, 1984)). The guidance also addresses the amount that should be obligated. Agencies are required to obligate sufficient funds for realistic estimates for the probable reimbursement. Federal Travel Regulation (FTR) 302-2.8 states that an employee has two years to incur expenses and FTR 302-2.11 allows for an extension not to exceed two years if requested by the employee and approved by the Agency based on reasons beyond the employee's control. Therefore, it is possible for a particular fiscal year's funds to remain obligated but not fully costed/expended into the expired phase.

The date that determines which appropriation should be used to fund the Change of Station (COS), whether temporary or permanent, is the date the Authorization WebForm is approved by the Center Official or the Enter on Duty (EOD) date, whichever is earlier. The reference date for any deadlines for reimbursements is the EOD, located in Box 7 of NASA Form 1450 "Authorization – Change of Station." Any COS order must be fully obligated using an appropriation available at the time of the WebForm approval or EOD date, as specified above, and that funding will remain fully obligated until disbursement of the employee's final claim for allowable expenses. If the employee's allowable expenses exceed the amount obligated, the Agency must utilize any expired funding available from the original funding appropriation to pay the additional expenses.

Earmarks

Earmarks are portions of a lump-sum appropriation designated by Congress for a particular purpose (GAO's Principles of Federal Appropriations Law, Vol. II, at 6-26). Formal earmark vehicles include statutes (such as authorization or appropriations acts). "Informal earmarks" are expressions of certain congressional intentions that do not have the force of law (such as a committee report not incorporated by reference in an enactment).

Civil service labor and travel:

Civil service labor and travel should not be charged to an earmark unless a grantee has stated the need for said support in the proposal and nothing in the legislation prevents it. Civil service labor and travel in support of an earmark grant or cooperative agreement are considered to be severable services and are charged to the period in which that labor or travel is performed.

Earmarks that will result in a grant or cooperative agreement:

The Bona Fide Need for grants or cooperative agreements is met at the time of award and the original funds can be used by the grantee or partner as the work is performed. If the earmark is contained in an appropriation, the grant or cooperative agreement must be fully obligated by the end of the available period of the appropriation but need not be fully costed/expended by the end of the fiscal year.

Earmarks that will result in a contract:

In some cases, an earmark may result in the award of a contract or the modification to an existing contract. Whether the work is found to be severable or nonseverable, if the earmark is contained in an appropriation, all funding for the earmark must also be obligated during the available period. Although most earmarks should be for nonseverable work, the earmark effort should be reviewed to determine if the work to be performed is severable or nonseverable services. This will impact the period of performance. If the earmark is for nonseverable work, then the performance of the work may extend beyond appropriation's period of availability. If the earmark is for severable services, then all work to be performed must be completed during the period of availability.

Extended Temporary Duty (EDTY)

EDTY travel processing is designed for long-term travel, which frequently crosses fiscal years (split year) and may be funded from multiple appropriations (split funded). The processing of any new EDTY travel consists of creating three types of documents in FedTraveler.

- A Parent authorization document covers the entire lifecycle of the extended travel and funds all estimated costs of the EDTY period. This document creates the Commitment and Obligation of funds.
 - It will be necessary to create a Parent Document using funding available at the time the travel begins (the expiring appropriation) in the amount of the estimated EDTY expenses to be incurred in that fiscal year.
 - A subsequent parent document will need to be created using the following fiscal year's appropriation funding for the estimated EDTY expenses to be incurred from October 1 of the second fiscal year through the remainder of the EDTY occurring in that fiscal year.
 - EDTY trips cannot commence in September if using CAS funding due to system limitations of processing the EDTY authorization.

Note: Taxes are calculated for EDTY from the point that it can be reasonably determined that the assignment will exceed 365 days. If two Parent documents are necessary to cross fiscal years and together the time period qualifies as taxable, the NSSC captures this information during the initial counseling session with the traveler when discussing tax implications. Additionally, as each new EDTY is received, the NSSC checks to see if the traveler has previous travel to that same location as far back as seven months according to policy. Therefore, if the authorizations are split between the two fiscal years, the NSSC will count the total time. If a travel period is extended from the original plan and is deemed taxable, a note from the Central Travel Office to the NSSC may be advisable to ensure the NSSC is aware of the change to taxable.

- An Interim Expense Report is the voucher to reimburse the traveler for expenses incurred during an interim period of the EDTY and is typically created in one month increments. This document creates the Cost and Disbursement of funds against the Parent document.
 - Consumes the funds from the "Parent" document
 - Using the Parent document model, an Interim Expense Report is submitted for EDTY expenses incurred through September 30 of the first year of travel, citing an appropriation available when the expenses were incurred.

Note: An Interim Expense Report cannot be submitted if there is an incomplete Nested trip within the same time period.

- A Nested authorization and expense report processes trips commencing from the EDTY location. These documents create the Commitment, Obligation, Cost and Disbursement of funds. Nested trips crossing the fiscal year will require two authorizations and expense reports. This will be the same process as defined in the Split Year Travel Funding Guideline document. Any planned Nested trips for travel during SAP fiscal year-end downtime must be processed through final approval and obligated prior to SAP going down for fiscal year-end closing.

- A Trip to Home / Permanent Duty Station (PDS)
 - Expenses for these trips are considered part of the ETDY
- For Trips that depart prior to September 30th and cross fiscal years
 - Round trip airfare charged to the appropriation available at the time of departure
 - Miscellaneous Expenses / POV allocated between FY's
 - Per Diem should be claimed on the Interim Expense Report and allocated between FY's (Adjustments to per diem may be necessary as defined by the NEACC)

Note: Every center is utilizing a unique set of steps for processing Nested trips while on ETDY. This memorandum describes the standard Agency approach for Nested trips. In summary, the Agency approach will require a manual downward adjustment in SAP to the Parent's fund commitment document in the amount of the Nested trip to avoid over obligation. This approach assumes all Nested trips have funds reserved in the Parent document.

Note: All Nested trips must be completed (disbursed) before an Interim Expense Report can be completed for the same period.

- A Trip to a Secondary TDY location
 - Secondary travel is for another business purpose departing from the ETDY location.
 - Expenses for these trips are not considered part of the ETDY. However, the processing of the authorization and expense report is initiated from within the ETDY Parent document as to avoid date conflicts.
 - Creates a "new" authorization and expense report and does not consume funds from the ETDY Parent document. Amendments to the Parent document are not necessary.

Note: All Nested trips must be completed (disbursed) before an Interim Expense Report can be completed for the same period.

Note: Reference the Split Year Travel Funding Guideline document for additional information on processing TDY under the CAS appropriation if the secondary trip involves split year travel.

Fuels and Petroleum, Oil, and Lubricants (POLs)

Fuels and POLs include all types of motor, aviation, and heating fuels, as well as related POLs not used as fuels. They are commodity or stock items. NASA's fuel and POL needs, however, vary by Center, location, and mission. Acceptable stock levels of fuels and POLs also vary with location and mission but must be maintained at levels sufficient for continuous service and operation. Further, NASA has specific quantity and quality requirements for these items. The Agency's fuel and POL requirements cannot be always or reliably met by standard commercial items or practice and may require long lead-times to maintain sufficient stock levels with a lag of up to 45 days from the time of purchase to receipt of invoice and costing in NASA's official accounting system.

Therefore, fuel purchases for a future fiscal year's needs should generally not be purchased with expiring funds. However, a reasonable and sufficient inventory of fuels and POLs must be continuously maintained to avoid a disruption of services. The fact that delivery may occur in the subsequent fiscal year does not necessarily mean that it is not a bona fide need of the earlier fiscal year. If NASA requires a certain amount of fuel to be on hand, and that stock is depleted, it is appropriate to order replacement fuel with expiring funds even if delivery will occur in the subsequent fiscal year. However, purchases at the end of the fiscal year for delivery in the subsequent fiscal year should not be made for amounts in excess of those necessary to maintain the standard inventory. Purchases that cross fiscal years for amounts beyond that necessary for a standard inventory would violate the Bona Fide Needs Rule.

If materials cannot be obtained in the same fiscal year in which they are needed and contracted for, delivery in the subsequent fiscal year adheres to the Bona Fide Needs Rule, as long as the time intervening between contracting and delivery is not excessive and the procurement is not for standard commercial items readily available from other sources. 38 Comp. Gen. 628, 630 (1959).

If deliveries are scheduled only for a subsequent fiscal year, or if the timing of the procurement effectively precludes delivery until the following fiscal year, GAO assumes that the contract was made in the earlier fiscal year only to obligate expiring funds and that the goods were not intended to meet a bona fide need of the earlier fiscal year. Finally, a contract for replacement of stock is considered to be a bona fide need of the year in which the contract is made as long as it is intended to replace stock used in that year, even if delivery or use of the replacement stock will not be until the subsequent fiscal year. 44 Comp. Gen. 695, 697 (1965).

Intergovernmental Personnel Act (IPA) Agreements

IPA Agreements are entered into between NASA and Academic Institutions, State or Local Governments, Indian Tribal Governments, or other eligible organizations under the provisions of the IPA of 1970 (5 U.S.C. 3371-3376).

NASA guidance for IPA agreements is contained in the “NASA Desk Guide on the Intergovernmental Personnel ACT (IPA), Version 3,” and NPR 3300.1B, Chapter 6, “Intergovernmental Personnel Act (IPA) Agreements.” IPA Agreements are classified as reimbursable agreements in NPR 9090.1, “Reimbursable Agreements”.

IPAs are temporary assignments with an initial appointment up to two years and extensions possible not to exceed six years. These agreements may be developed for NASA employees assuming assignments with the aforementioned organizations (outgoing agreements), or they may be for employees of the other organizations assuming assignments with NASA (incoming agreements). This is a mobility program with assignments of mutual benefit to NASA, the organization party to the agreement, and the employee.

The written Assignment Agreement document specifies such elements as position data, type of assignment, reason for the mobility assignment, position description, fiscal obligations, travel allowances and expenses, and budget requirements. Allowable expenses include salary and fringe benefits, supplemental pay, travel, per diem, and relocation costs.

When NASA enters into an incoming agreement, it will obligate funds from the second party (academic institution, or state or local government) for the full cost of the annual budget estimate. The second party typically pays the employee’s salary, travel and per diem expenses, and submits vouchers on a quarterly basis to NASA for reimbursement.

For all assignments, civil service employee salary, travel, and per diem expenses are considered to be severable and must be funded by an appropriation current at the time these expenses are incurred. GAO Decision B-217475 of Dec. 24, 1986. Relocation expenses, if applicable, are considered to be nonseverable and should be fully funded at the time of approval.

Lab Equipment

Lab equipment maintenance and repair capabilities services purchased over a specified period of time are considered to be a continuing and recurring requirement and are generally severable. However, maintenance and repair purchased as a one-time repair and/or maintenance would be nonseverable.

Lab equipment maintenance and repair purchased as a job is nonseverable work. This type of task consists of a one-time repair and/or maintenance to established standards (i.e., calibration) of equipment by a vendor where performance is not complete until the equipment is repaired and/or properly maintained to established standards (i.e., calibrated). Each nonseverable job must be funded using an appropriation current at the time the work is contracted, regardless of when the work is completed.

If a contract for lab equipment maintenance and repair is for continuing and recurring services, the work is severable and must be funded using an appropriation current at the time the services are performed.

In some instances, it is not the commercial practice to contract for less than one year of maintenance, and a one-year contract is the only option available to NASA to fulfill the requirement. In these instances, maintenance is priced as a single package that is payable annually at the beginning of the coverage period. The work is priced the same regardless of the number of hardware calibrations or repairs that are needed or the number of times the Government requires technical support. This type of contract or agreement is nonseverable and must be fully funded by an appropriation current at the time the contract is awarded

Lease and Rental Agreements

Lease and rental agreements funded under fiscal year appropriations (as opposed to revolving funds) must be restricted to the period of availability of the appropriation involved and must concern a bona fide need arising within such fiscal year availability.

In addition, the advance payment statute (31 U.S.C. 3324) has been consistently construed as applicable to lease or rental agreements as well as purchases, and applies with respect to both real and personal property. Thus, when the Government leases property, payments must be made “in arrears” unless the applicable appropriation act or other law provides an exemption from 31 U.S.C. 3324.

Since appropriations are made only for the bona fide needs of a particular fiscal year, and since a lease purporting to bind the Government for more than one fiscal year would necessarily include the needs of future years, such a lease would be contrary to the Antideficiency Act prohibition against contracting for any purpose in advance of appropriations made for such purpose.

A contractual arrangement on an annual basis with an option in the Government to renew from year to year was seen by GAO as the only way to accomplish the desired objective of contracting for a lease covering more than one fiscal year, again, restricting the agreement funded to the period of availability of the appropriation involved.

Lease and rental agreements are considered to be for severable services and must be funded by an appropriation current at the time the services are received.

NSSC Working Capital Fund (WCF)

All NSSC services are continuing and recurring and, therefore, are considered to be severable, with the exception of training, which tends to be nonseverable. Centers, HQ Operations, HQ OIG, and HQ OCIO must fund these severable services using an appropriation current at the time the services are performed or training is requested.

Advanced funding cannot be provided for work to be performed in a subsequent fiscal year unless the funding appropriation will still be available in that following fiscal year. However, training requests may be processed in one fiscal year for training conducted in the following fiscal year if they meet the guidance provided in the Training section of this document.

To minimize unliquidated obligations on September 30 for severable services, the NSSC will request monthly advanced funding via IPACs from the Centers and HQ. Adjustments to accommodate over and under utilization of projected consumption will be applied month-to-month. Any unearned, expired funds provided for NSSC services will be returned to the funding organization.

The Agency's FY2003 appropriation language provides that "The fund shall be reimbursed, in advance, for supplies and services at rates that will approximate the expenses of operations..." NPR 9095.1, "Working Capital Fund Policies and Requirements," Section 2.6.1, continues by stating, "Accordingly, the WCF business entities shall be advanced funds identified in WCF customer orders during the fiscal year, as required, to enable the WCF activity to pay for its costs of operations." This is consistent with the "stock-level exception" to the normal bona-fide needs rule that requires agencies to obligate current funds in the FY in which the severable services are to be used. In this case, the NSSC will simply maintain its normal "stock level" of funds [earnings] which, in turn will be used in the manner described herein.

ODIN Catalog Services

Some ODIN Catalog items are services, and the ODIN contract is divided into three types of services: Seats, Catalog Purchases, and Infrastructure Upgrades (IUPs).

Seats:

These are services whereby Centers/organizations pay a monthly charge for use of the service. This service is considered to be severable and must be funded by an appropriation current at the time the seat service is provided.

Catalog Purchases:

These are goods and services purchased from the ODIN Catalog system. ODIN Catalog purchases come in 2 types:

Level 1 (referred to as "full service") – the customer orders the component (hardware, software) which includes a service contract (think of it as a maintenance agreement) for the life of the Center's Delivery Order. The cost of the component and associated service are bundled and paid at the time of the catalog purchase. The ODIN Contractor must track and manage the asset until the end of the Center's Delivery Order. Level 1 purchases related to hardware/software inclusive of the maintenance service through the end of the Center's Delivery order are considered to be nonseverable. ODIN provides these as a bundled service (component plus related maintenance) and breaking it into a lesser timeframe for maintenance support would significantly increase the risk to the Government. Nonseverable services must be fully funded by an appropriation available at the time of award.

Level 1 also includes service support (labor) for a specialized skill set required for a fixed length of time. No hardware/software is involved. Level 1 purchases for services (labor only) are severable and must be funded by an appropriation current at the time the services are provided.

Level 1 also includes maintenance only support for a hardware or software component previously purchased. This could be a renewal of an expired existing maintenance agreement. Most software maintenance periods cannot be less than 12 months, although 24, 36, and/or 48 month maintenance periods can be purchased. Level 1 product maintenance services for the minimum contract period may be purchased, even if it extends beyond the period of availability for the appropriation, if no other option is available, but the contract would be considered nonseverable. Level 1 purchases for product maintenance services that are for a period that exceeds the vendor's minimum maintenance period are severable. Level 1 "maintenance only" service contracts are only allowed for the minimum period unless the full period of performance is within the funding appropriation's period of availability.

- Level 3 (referred to as "drop shipped") – the customer orders the component (hardware, software) and does not receive any associated product maintenance, but the ODIN contractor must track and manage the asset. There currently is no way to break out the cost components of the equipment itself and the required asset management service. Therefore, Level 3 (product only) purchases are considered to be nonseverable.

For both Levels 1 and 3 – the equipment ownership is retained by ODIN until the end of the Center's Delivery Order at which time the Government has the option to receive the equipment into ownership or leave ownership and responsibility for disposal with the ODIN contractor.

IUPs:

These are firm fixed price proposals to provide a service or upgrade to the infrastructure. There may be equipment included and provided in implementation of the IUP. This equipment becomes government owned and managed property at the completion of the IUP. Therefore, any future maintenance associated with equipment in the IUPs would be considered severable services. IUPs that have multi-year maintenance elements should not be allowed.

When Catalog purchases and IUPs with hardware/software components include maintenance, vendor/companies typically have a minimum period of coverage (usually 12 months). When a minimum period is required, it will typically cross fiscal years, cannot be broken into smaller periods of time, and is therefore considered to be nonseverable.

IUPs exclusive of any hardware/software (service only) are severable. The period of performance should not cross fiscal years and should be by an appropriation available when the services are provided.

IUPs which include a combination of hardware, software, and services (Labor and/or Maintenance) are typically a bundled product that cannot be broken out or would create significant risk to the Government if broken out. (An example would be a multi-month activity which crosses fiscal years, such as installing a network infrastructure in a facility which requires hardware (switches, cables, etc.) and initial maintenance on the equipment purchases as part of the IUP.) The IUP period of performance should not exceed the minimum period of performance of the hardware/software components maintenance included, and the contract for this minimum period is considered to be nonseverable.

Small Business Innovative Research/ Small Business Technology Transfer (SBIR/STTR) Programs

In FY 2010, an extensive review of the SBIR/STTR Programs was conducted, and SBIR/STTR contracts were determined by to severable. However, in 2011, the Office of the Chief Technologist reviewed the programs and determined that changes within NASA's research and development (R&D) environment required corresponding changes in these programs in order to continue to support the Agency's mission.

In October 2011, the expanded SBIR/STTR Programs include more mission-targeted outcomes that can provide research or technology development with infusible deliverables and final results in the form of complete, final reports for Phase I and in the form of prototypes, with comprehensive final reports and technology demonstrations, for Phase II. The contracts will be performance based, resulting in a final project outcome with tangible deliverable for each contract, and will be structured as single, stand alone research projects rather than recurring and ongoing research services. These deliverables will be the result of a single undertaking for each contract that cannot be separated for performance in separate fiscal years. Payment structures will recognize that all work performed is considered to be a part of the progress toward the final R&D deliverable. As a result, contracts awarded after October 5, 2011, for these programs are nonseverable.

Senior Executive Service (SES) Bonuses and Presidential Rank Awards

SES bonuses are based on the performance period ending 9/30 but are not approved until the beginning of December and are processed during the last pay period for the ending tax year. Due to the CAS funds now being one year, several questions have arisen concerning funding of these awards.

Presidential Rank Awards are vetted through OPM during the summer and the approved list is returned at the end of August to each agency for final approval. Official approval occurs on 9/30 when the President signs the approval letter. These awards are then processed in the NASA payroll system. Due to the timing, Presidential Rank Awards obligations and costs are accrued via ALDS in September and paid during the pay period that includes 9/30, which means it is not processed until October (unless the annual aggregate salary limitation is reached, further discussion below).

Bonuses such as SES performance awards or other incentive awards obligate appropriations at the time the awards are approved. 64 Comp. Gen. 114, 115 n. 2 (1984). The same principle applies to other types of discretionary payments; the administrative determination creates the obligation. E.g., B-80060, Sept. 30, 1948.

For those individuals exceeding the annual aggregate salary limitation when the awards are posted in October and December, the appropriate fiscal year dollars should remain obligated until cost and disbursement can occur the following January.

For those unique cases where individuals continue to hit the annual aggregate salary limitation the following January the funds should remain obligated until the remainder of the bonus can be costed and disbursed. Should the funds cancel before this is accomplished, additional guidance must be obtained to inquire if current funds need to be used.

Software Licenses and Software Maintenance as a Product

In accordance with commercial practice, software licenses and software maintenance development and promulgation are provided as a single package payable annually at the beginning of the coverage period. The price is not based on the quantity of software patches, “bug” or defect fixes, updates, or other upgrades that are developed and released by the vendor or how many times the Government seeks technical support. This type of software maintenance also includes upgrades in function, technology to maintain the operability and usability of the software product, and various technical support and diagnostic tools and resources. Outdated and/or vulnerable software does not provide a useful capability to the Government. Because software licenses and software maintenance as a product are purchased as a single package that cannot be broken out, these contracts are nonseverable and must be funded by an appropriation available when the contract is awarded.

Travel in the Next Fiscal Year

Travel Starting in the Next Fiscal Year

Travel that begins in the following fiscal year may be obligated this fiscal year if it is being funded by an appropriation that will still be available when the travel takes place. For example, travel in October of FY 2013 may be obligated in FY 2012 using a two-year appropriation that is available in both FY 2012 and FY 2013. Because of the costs associated with change fees, you should minimize forward funding small, routine travel likely to incur change or cancellation processing fees.

An expiring appropriation may not be used to fund travel that begins in the following fiscal year.

Split-Year Travel.

Travel which begins in one fiscal year and continues into the next fiscal year is commonly referred to as split-year travel. Split-year travel may be fully funded by a multiple-year appropriation that is available in both fiscal years. It may not be fully funded by an expiring appropriation. However, an expiring appropriation may be used to fund the first year's segment of a trip that crosses fiscal years. This guidance addresses the use of expiring appropriations when funding split-year travel. It will use CAS as the example.

When using different appropriations to fund split-year travel, the expenses must be properly allocated between the appropriations available for new obligations during each of the two fiscal years. For example, a round-trip ticket obligates funds for the full amount at the time of purchase as long as the trip starts in the same fiscal year. However, if the return portion of the ticket cannot be used and a separate return ticket must be purchased, a new obligation is created with funds available at that time. This differs from POV travel, per diem, and lodging, which are funded by an appropriation current when the expenses are incurred.

The following table reflects the appropriate allocation of split-year travel funding and expenses between appropriations for the various types of expenses for a split-year TDY trip.

Appropriation Allocation of Split-Year Travel Funding and Expenses

Expense Type	Charging Practice	Business Rules
<p>Per Diem</p> <ul style="list-style-type: none"> Meals & Incidental Expenses (M&IE) / Lodging 	<p>Allocated between fiscal years and charged to the year in which it occurs.</p> <ul style="list-style-type: none"> Expenses incurred through 9/30 in the year travel commences will be charged to the appropriation available in the first fiscal year of travel. Expenses incurred after 9/30 will be charged to the appropriation available in the second fiscal year. 	<p>For TDY periods crossing into the next fiscal year:</p> <ul style="list-style-type: none"> Original Authorization document must end on 9/30 in the year travel commences. A second travel Authorization is created to continue the TDY period into the second fiscal year.
<p>Miscellaneous Expense</p> <ul style="list-style-type: none"> Vicinity mileage (lodging to/from TDY), POV mileage (residence to/from airport) Parking, tolls, metro, phone, internet, furniture rental, cleaning service, ATM 	<p>Allocated between fiscal years and charged to the year in which it occurs.</p> <ul style="list-style-type: none"> Expenses incurred through 9/30 in the year travel commences will be charged to the appropriation available in the first fiscal year of travel. Expenses incurred after 9/30 will be charged to the appropriation available in the second fiscal year. 	<ul style="list-style-type: none"> Original Authorization document must end on 9/30 in the year travel commences. A second travel Authorization is created to continue the TDY period into the second fiscal year.
<p>Transportation</p> <ul style="list-style-type: none"> AIR - Round Trip 	<p>Air - Round trip tickets are funded in current year (departure occurs in current year).</p> <ul style="list-style-type: none"> The date associated with the purchase of the airline ticket defines which fiscal year's appropriation to use, including changes to previously purchased tickets which result in the issuance of a "new" ticket. If the return portion of the ticket cannot be used and a separate return ticket must be purchased, a new obligation is created with funds available at that time. 	<p>TDY Authorization dates are modified to reflect a 9/30 cut-off for first year's costs</p>

Expense Type	Charging Practice	Business Rules
Transportation <ul style="list-style-type: none"> AIR - One-way trips to/from TDY Station at beginning and end of TDY 	Air - One way tickets are funded with the appropriation available at the time the one-way trip takes place.	<ul style="list-style-type: none"> Trip segments departing on or prior to 9/30 in the first year are charged to an appropriation available in the first fiscal year Trip segments departing 10/01 or after in the next fiscal year are charged to an appropriation available in the second fiscal year.
Transportation <ul style="list-style-type: none"> POV 	Allocated between fiscal years and charged to the year in which they occur. <ul style="list-style-type: none"> Expenses incurred through 9/30 in the year travel commences will be charged to the appropriation available in the first fiscal year of travel. Expenses incurred after 9/30 will be charged to the appropriation available in the second fiscal year. 	TDY Authorization dates are modified to reflect a 9/30 cut-off for first year's costs
Rental Car at TDY Site	Funded in full in the fiscal year in which the rental car is authorized, usually the year in which travel commences.	Funded in full in the year travel begins if authorized in that year.

Subscriptions for Publications

Current appropriations, including one year appropriations and other appropriations expiring at the end of the current fiscal year, may be used to purchase subscriptions to publications even if the subscriptions extend past the end of the fiscal year. This includes multi-year subscriptions, which may be ordered and fully funded with the current year's appropriations. Ordinarily, for subscriptions funded with expiring funds, the subscription period must begin during this fiscal year. However, if it is necessary to avoid a lapse in access to a publication for which the agency has a continuing need—for example, a subscription that expires on September 30—expiring funds may be used to fund a subscription that begins after the start of the new fiscal year. This guidance applies to subscriptions for publications that are printed or recorded in any way, whether for auditory or visual use, including subscriptions to computerized research databases.

Federal law authorizes agencies to make advance payments for “charges for a publication printed or recorded in any way for the auditory or visual use of the agency.” 31 U.S.C. §3324(d)(2). This advance payment authority impacts the way the bona fide needs rule applies to subscriptions for publications. If a payment can be made in advance, it follows that the obligation against which that payment is made can similarly be made in advance. The Comptroller General long ago concluded that the advance payment statute¹ authorizes multiyear contracts for periodicals, and that the statute authorizes obligating the whole cost of the subscription against the appropriation for the fiscal year in which the contract becomes effective. 23 Comp. Gen. 326 (1943); 24 Comp. Gen. 163 (1944).

A more recent Comptroller General opinion found that subscriptions for access to electronic research database services are covered by the statute authorizing advance payments for publications, and that they generally should be funded with appropriations available for obligation when the subscriptions begin. Comp. Gen. Decision B-309530 (2007). The Comptroller General found that using FY 2006 funds in September to renew subscriptions to database services that expired on October 31, 2006 violated the bona fide needs rule. *Id.* However, the opinion concluded that the agency could use expiring funds in September to renew necessary subscriptions that were expiring at the end of September (i.e., renewals taking effect on October 1), because that was necessary to avoid a lapse in service. *Id.*

¹ In the 1943 and 1944 cases, the Comptroller General was construing an earlier version of the advance payment statute. The current statute version of the statute (31 U.S.C. §3324(d)(2)) does not use the term “periodical” but the broader term “publication.”

Training

Training tends to be nonseverable. Where a training obligation is incurred and performance begins in one fiscal year, the entire cost is chargeable to that year, regardless of the fact that performance may extend into the following year. 70 Comp. Gen. 296.

Where the need for training exists, and delays are not excessive and are beyond the control of the Agency, training may be funded from one fiscal year, though all attendance occurs in the subsequent fiscal year. 70 Comp. Gen. 296 (1991). Therefore, training that is held early in one fiscal year may be charged to the prior fiscal year when the training need exists in the prior fiscal year, the scheduling is beyond the Agency's control, and the time between procurement and performance is not excessive. GAO has not defined how much time between procurement and performance it considers to be excessive. The time could vary depending upon the lead-time requirements for advance registration. In this case, current year funds would be charged for training that does not begin until next fiscal year.

Where it otherwise meets a bona fide need, tuition may be paid at the time of enrollment in one fiscal year if required by the educational institution for attendance in another fiscal year. 41 Comp. Gen. 626 (1962).

NASA may also use current year funds to make a discounted tuition payment where the payment is due before the end of the current fiscal year for a course scheduled to start in the following fiscal year. In this situation, NASA may make such a payment if payment is otherwise properly chargeable to the current fiscal year in which the discounted payment is due and the time between payment and receipt of training is not excessive.

Travel related to training must follow the travel funding guidelines.